App F IX-4

1925.

File No. 182-25

Previous References (Dindigul)

Serial Nos. 1-9

Later references.

Dk-76-1

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 4

Part B for March 1926

SUBJECT

Recommends that Mr Sadasivagaya Iyer may be permitted to visit the District HT Quarters and the Taluq HT Quarters of T. Narasipur, Malavalli & Channapatna to determine the Dindigul B Balances.

Dk. 1262 dated 31.3.26 — To the Dindigul Commr.

Requests that the statement fixing distributionwise balances may be sent up to Govt. —

G. R S. 11] 1925.

GENERAL AND REVENUE SECRETARIAT.

(Mug)

NOTES.

File No. 182 - 25

FILE HEADING.

Permission to Mr. Mrityunjaya Iyer & his staff to visit Distt Hd quarters and certain Taluk Hd. quarters in connection with the determination of Mug: balances

From

The Mug: Comr.

No. C. 226 of 22-23 Dated 30-12-25 Received 2-1-26

Diary No. 730 Enclos 1 Spare Copies Serial No. 1

BRIEF ABSTRACT OF LETTER.

Recommends that Mr. Mrityunjaya Iyer may be permitted to visit the Distt Hd. quarters and the Taluk Hd. quarters of D. Narsipur, Malavalli & Channapatna ~~the~~ in connection with the work of determination of mug: balances -

NOTES AND ORDERS.

9 In the order No. 582-83/Mug 75 22-24 of 3-11-23, the Mug: Comr's action in permitting Mr. Mrityunjaya Iyer to visit Distt Hd qrs to explain matters in person to Dy: Comrs & his staff (2 in number) to visit certain

NOTES—First Sheet.

[App. F. III—2

General and Revenue Secretariat | File No 182 of 1925.

Serial No

1

Taluk Hd Qrs., ~~was~~ to obtain locally details in respect of certain Muz: institutions, was approved.

2 In G.O. No 401-2/Muz 23-24-29-1-24 the 2nd of the orders referred to, sanction was accorded to Mr Mrityunjaya Iyer and his Hd Accountant & proceeding to Hassan for the same purpose. The permission accorded in this order is reported to have been availed of by the Special Duty officer.

3 To trace certain heavy items, Mr Mrityunjaya Iyer wants renewal of sanction to visit Dist Hd Quarters and the Taluk Hd Quarters of T. Narsipur, Malavalli & Channapatna and the Muz: recommends sanction.

4. Mr M. Iyer expects to complete the outdoor work in about 3 weeks and the travelling & other expenses are proposed to be regulated as in previous occasions.

5. Draft sanctn is put up for approval or other orders.

8d 29-1-26

6. As the Hd Accountant does not go on tour either with or independently of Mr M Iyer, they may also be sanctioned the

Note—Contn Sheet

Serial No.	

NOTE—Contn. Sheet

General and Revenue Secretariat | File No. 730 | [App. F. III—2 of 1925.

Serial No

has been working and give the necessary instructions for the passbooks being written up properly wherever they go to check accounts. On this subject their brief report will be valuable.

This might be added on in the draft order submitted.

S.V. for approval.

12/1/26 Rev. Secy. 12/1.

9. Please put up the final report of the Conference. I am not sure if Mr. Mukherjee's leaving should be accepted now. The reference has been much delayed. Should have been submitted earlier. A supplementary will then be put up.

Subs. in person
Record Section
13.1.26

A copy of

10. The list of points considered at the Conference and a copy of the resolutions arrived at received from the M.C.R. letters nos C226 922-23 of 8-12-25 & no C226 of 12-12-25 are subs. for perusal. The resolutions do not mention anything about leaving either of the Dpty Secy Officers or any member of the staff.

15.1.26

X E

NOTE—Contn. Sheet

App. F. III—2]

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General and Revenue Secretariat

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NOTE—Contn. Sheet

General and Revenue Secretariat

[App. F. III—2

Mus File No. 182 of 1927

Serial No

11. The reasons assigned by M. Mukherjee for undertaking touring at present are two. (1) In connection with overhauling the accounts of the 2 big institutions - the Sivasamudram Channel & the Vyasaraya Math, for this purpose to visit Mysore, D. Narasipur & Malavalli, & (2) for tracing items not so far traced in the course of verification of balances of Mysore institutions, generally.

12. So far as the latter class of work is concerned, the understanding at the conference was that it should be attended to at Bangalore only unless in respect of any particular big items, it was considered necessary to visit any particular office where the original records were kept.

The proposal to visit Headquarters ~~of the~~ of Districts seems rather vague, as it may not be necessary to visit all of them.

In the circumstances explained, permission to visit Mysore, and also the taluq headqrs of D. Narasipur, Malavalli & Channapatna may be granted.

13. If it is the intention to visit any other places, the proposal may be ~~to~~ revised. In any case, the touring shd not be extended beyond as stated.

The Manager

Note—Contn. Sheet

App. F. III—2]

WD 0569—GPB—40,000—31-7-25

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NOTE—Contn. Sheet

Serial No

Comm^r may be requested to expedite his final report before the ~~1st week of end of~~ 2nd fortn^t Jan^y 26.

(1st member) k 15.1.26. N 15/1

351/15-1

14. The Rev Sec^y will please bring this up in Jan^y

k 15/1

15. I Obl and pass and issue directions.

k 21.1.

16 Draft D.O to Mur Comm^r is put up for approval.

(1st member) k 21.1.26. N/21

538/21/1

k

21/1 Issued today k 22/1 2/1

2. To Mur Comm^r.
D.O. No 901. dt 22.1.26.

State that it is not necessary that Mr M. Ayer Sh^d visit the Dist Jail Hd Qrs now & calls for the state of balances with the final report before the 5th Feb. 26.

3 From the Mur: Comm^r No C 226 dt 28.1.26. States that he left Bangalore a fortnight ago & has not come back / Mr's instructions have been sent in his Bangalore address & that he will submit the weekly report called for

Note—Contn. Sheet

App.-F. III—2]

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Serial No.

NOTE—Contn. Sheet

and Revenue Secretariat

File No. 182

[App. F. III—2

of 1925.

Serial No

18. Mr. Members orders on the receipt
" This may be submitted on the expiry
of the period prescribed for the report"
By K.R.S
29/1/26.

19. The final report was required to be
subd within the 5th instant and it has not
been received.

On the file, re allowances to Mr. M. Iyer, have we not called for a final report in this matter, for file matter, for next Co?
6/2

Rgs. Ref this file has been specially ordered to be subd on the 5th inst. The two matters may be dealt with together after perusal of this file by the Mr. member
8/2

29/1/26 Rd
5/4/26
Vide marginal note
Rev. Secy
8/2

21) I saw Mr M. Iyer a couple of days ago. He told me he had finished the statements of balances and he would submit them to the Govt Courts as soon as the latter returned Bdd Rgs. We may wait a couple of days more and then remind. Mr. Rameswaramayya has returned the Mallam.
8.2.26. 8/2

22) As no final report has been recd till now a draft D.O. reminder is put up, for approval.
18/2/26 Rd
13/2/26
Rev. Secy
18/2

23) 24/2 Rgs

Note—Contn. Sheet

App. F. III—2]

WD 0569—GPB—40,000—31-7-25

File No. of 192 .

General and Revenue Secretariat.

Serial No.	

NOTE—Contn. Sheet

Serial No

~~1~~

D. O R.to Mysr Commr No 1082/82-25 & 22-2-26 Requests the subn of the final report without further delay.

4

do from Mysr Commr No C. 226 & 22-25 & 26-2-26. Forwards a copy of his letr dated 20-2-26 & requests instructions as to whether the work of Mr Mazza should be closed or whether he may be given 15 days' time that he has asked for.

25) In another com: (on Mr Mazza's borrowing question) the Mysr Commr has been asked to obtain & submit final statt from Mr Mazza within the 15th March 26. His reply may be called for & he be requested to get the statt from him by that date. Draft sub,

26) for approval.

RL 1/3/26

Rev. Secy

1st member

4/3

4/3

4/3

69 2-3

27) 4/3

28) 4/3

5

To. Mysr Commr No 1128 & 6-3-26. States that the final Statt shd be subd before 15-3-25 & that as regards the request for permission to visit Mysore instructions in No 901 & 22-1-26 may be attended to.

(21-25)

NOTE—Contn. Sheet

App. E. III—2]

WD 0569—GPB—40,000—31-7-25

File No. of 192 .

General and Revenue Secretariat

Serial No.

NOTE—Contn. Sheet

WD 01264—GPB—40,000—17-12-25

General and Revenue Secretariat | Mug File No 182 of 1925.

Serial No

To The Mug Govt

D.O. C 226 of 1922-23 dt 11. 3. 1926

Sates that the Statement of balances & other connected papers were received from the Moiliyungaya Est on the 8th inst and asks for an extension of leave till the end of the current in the circumstances explained.

2) The letter of the M.C. shows the present stage of the special duty which so far as Mr. M Est is concerned has closed. What remains to be done is verification & consolidation of the figures in their final form for acceptance by Govt and final publication. In order to avoid duplication of work, the 2 accountants engaged in this work may be asked to work in the Comptrollers office once for all as treasury ledgers are all available there, and the Statts compiled by them in the Comptrollers Office and checked & verified by the Comptroller can be taken as final and published. If this is approved the M.C. may be asked to take immediate action, the Comptr being asked to submit final Statts not later than the 15th April 26.

3) Submit for final orders

16-3-26 WP

NOTE— Contn Sheet

WD 01264—GPB—40,000—17-12-25

General and Revenue Secretariat

10326

File No 182 of 1925.

Serial No

31) The Mt. Cs proposal for extending time granted this year and for current — may be approved. Her final report may be awaited — What action has to be taken thereafter may be decided after the perusal of the report (1st number)

16/3/26.

16/3

512/17.3

32) I agree

17/3

18/3

33) Draft Sanct (D-O letter), for approval.

18/3 18/3/26 Rev. Sec'y 18/3

34) 18/3

35) 18/3

7 To. Mer Comm D.O.No 1204 & 19.3.26 Sanctions the extension of time asked for by him for the submission of the Statement in question

8. To. the Mer Comm

D.O. 226/8 (22-3) 24-3-1926.

Solicits definite orders of Govt in regard to the proposal of the Comptroller to showing "unallotted amounts as reserve" ~~in accounts under the head of~~ under preparation connected with the in the abstract statement

NOTE— Contn Sheet

WD 01264—GPB—40,000 -17-12-25

General and Revenue Secretariat

Mny File No 182 of 1928.

Serial No

Verification of balances at the credit of Muzaffarnagar Institutions

36) Asst Secy's orders. Immediate.
Put up with references
Indg. M.N.
24/3

37) Rec'd with references.

38) As the Muz Commr is of opinion that the Comptroller's proposal ~~may be~~ accepted would lead to the work being brought to a close at an early date without any appreciable cost it is for orders if it may be agreed to. It is for consideration if the Fin Secy may also be consulted

Immediate

25/3

39) 1) The Muz. Commr commends the Comptroller's suggestion to hold the unallotted amounts as reserve & asks for orders. (vide last para of P.W.D.). This may be accepted. If necessary, the Fin. Secy may also be consulted.

2) Re the other points in the Compts letter (X X) the M. C states that they will be separately dealt with.

L. L. Scott
Fin Secy
with Compts

25/3

25/3

25/3

40) The comptroller's proposal may be approved. By
The debit balances of institutions have, I think, to be wiped out in accordance with the decision

H2537

NOTE—Contn. Sheet

WD 01264—GPB—40,000—17-12-25
[App. F. III—2

General and Revenue Secretariat | Finance File No. 162 of 192 5.

Serial No.

Fc 2537

arrived at. The expenses vide Resolution II before the unallotted amounts are taken to Reserve.

The disposal of this reserve may be taken up after the institution wise balances are finally tied up.

24.3.26.

41) Submitted with a draft letter in accordance with the practice followed in the Finance Dept. etc. of obtaining orders. 1) For perusal & approval. 27.3.26 2) The draft, if accordingly, is submitted for approval.

L.L. Secy 27/3

1st Nov. 27-3

42) 27/3

813/27.3

9 To, Finance Commerce 43) Done 30/3

No 1262 dt 31.3.26 stating that there is no objection to treat the unallotted amounts as "Reserve" as proposed & calls for the Statement of institution wise balances.

NOTE—Contn. Sheet

Extract of para. 19 of the Comptroller's Note recei with his letter No. 782/MAD,B/Muz. 75-22-49 dated 14th January 1925.

---

x x x x

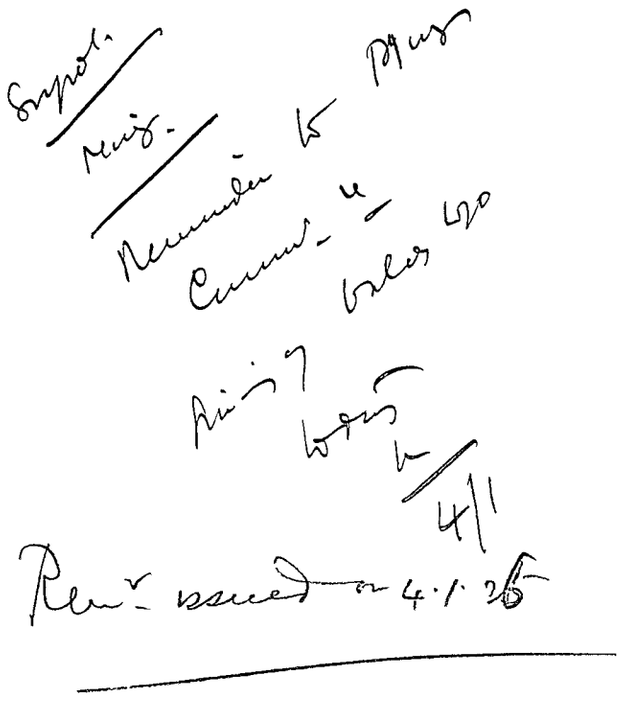
19. Final results.- The grand total of the balance so determined works up to Rs. 1100190-10-7 against the balance of Rs. 11,15,531-13-3 in the books of this office, leaving a sum of Rs. 15,341-2-8, unallotted to any of the institutions. It would be well to keep this amount as a reserve, to meet the claims if preferred by institution in course of time. Recently the trustee of the Ramadevaru temple at Hallimal, Closepet Talk, wanted to verify the balance of this institution and furnished this office with detailed statements It was found that certain credits to this institution were taken in the statements compiled by Special Duty Officer to another institution in the place. The balance stood as under:-

1. Before verification by this office	-343-3-8
2. After verification	1,054-1-0

The Deputy Commissioner, Kolar, has sent the audited statements of the Sri Bhoganandiswara temple at Chickballapur for verification. Other institutions may also follow the same procedure.

When once the balance is fixed, the amount will be spent away. As it may not be possible to redebit an institution at a future date with erroneous credits afforded to it, the above suggestion to keep this unallotted amount as a reserve, is made.

x x x x



under

to come
in the first
week of January

26-

89
23/12

24070

13

No. 2166/213 Qui

Office of the Muzrai Commissioner in Mysore.

Dated Bangalore, 11th December 1925.

Tr. Mu. D. No 684

From

C. S. Balasundaram Iyer, Esq., B.A.,

Muzrai Commissioner in Mysore,

Bangalore.

To

B. Srinivasa Iyengar, Esq., B.A., B.L.,

Secretary to the Government of

His Highness the Maharaja of Mysore,

Revenue Department.

Sir,

With reference to your letter No.643/Mun.75-22-57 dated the 26th ultimo, approving the proposal to hold a conference of yourself, the Deputy Comptroller, Mr. Mrityunjaya Iyer and myself to determine the balances at the credit of the several Muzrai institutions in the State and also to consider the other points suggested in Mr. Mrityunjaya Iyer's note, I have the honor to submit herewith for the information of Government a copy of the resolutions arrived at in the conference held on the 9th instant.

Mr. Mrityunjaya Iyer has already begun his work with the aid of the two accountants of this office who have been deputed to work under him.

I have the honor to be,

Sir,

Your most obedient servant,

Muzrai Commissioner.

Subd for perusal -

14-12-25

14/12/25

16.12.25.

KSR.

To work out the Consolidated Provisional balances, the Supdt. G.P has been asked to supply printed sheets and this is being expedited

595/16 IV 1st member

16/12

Resolutions of the Conference held in the Office of the Muzrai Commissioner on 9th December 1925.

Present-

1. C. S. Balasundaram Iyer, Esq., B.A., Muzrai Commissioner.
2. B. Srinivasa Iyengar, Esq., B.A., B.L., Secretary to Government, Revenue & Muzrai Departments.
3. L. Rishtopanth Badami Esq., B.A., Deputy Comptroller to Government,
4. A. Mrityunjaya Iyer, Esq., B.A., Special Duty Officer, Muzrai.

The following Resolutions were adopted in the ------- Conference after discussing the various questions involved.

1. Credits and debits marked as untraced in the Statements of the several Taluks compiled by the Special Duty Officer.

(a) That these be traced as far as it may be possible till the end of January next, preferential attention being given to tracing the items of the years 1917-18, 1918-19, and 1919-20 and also the items of Transfer entries and the larger items of the previous years.

The Deputy Comptroller having agreed to have the items 1917-18 to 1919-20 traced in his office, the work of tracing the items of the other years was assigned to Mr. Mrityunjaya Iyer.

(b) That any items that might still remain untraced finally after such further work be adjusted, if debits, in the same way as debit balances and if credits by suitable assignments otherwise.

(c) That subject to adjustments as above, the balances now arrived at Institutionwar be adopted.

II. Debit Balances of Institutions.

That the balances be brought upto 30th June 1925 by consolidating the statements worked upto the end of 30th June 1920 by the Special Duty Officer and those of the credits and debits of the subsequent five years from 1920-21 to 1924-25 compiled in the Comptroller's Office and that the final --- debit balances of Institutions on 30th June 1925 be wiped out

from

from the following sources.

(1) Lapsed grants of Personal Stipends.

(2) Cash balances of Institutions released by the Investments standing in favour thereof being transferred to other Institutions with sufficient cash balances and

(3) Cash balances of Institutions no longer in existence.

III. Balances of certain Major Institutions differing ---- appreciably from those standing in the Comptroller's Muzrai Ledger.

(a) In the case of Chattrams and in the case of other institutions where the difference is less than Rs.500 that the Comptroller's Ledger Balance be adopted.

(b) That all cases where the difference exceeds Rs.500/ be taken up for further examination to be made by Mr. Mrityunjaya Iyer and a Superintendent or accountant to be deputed from the Comptroller's Office for the purpose. Such examination should be made as far as may be possible in a period 3 months subject to further consideration on the progress till then made.

(c) That pending the results of such examination, the -- lower of the two balances in the case of each institution be adopted provisionally.

(d) That the accounts of the ~~xxxxxxx~~ Sivasamudram ---- Charities, the Vyasaravaswami Matt and the Sivaganga Matt be also further exained as above, and that pending the results of such examination the balance of the Comptroller's Ledger be provisionally adopted in respect of the Sivaganga Matt.

IV. Investments.

(a) That the investments made in 6% State Loan be --- assigned to a few of the bigger Institutions which have accumulated large cash balances and have also annual income sufficient to leave an appreciable margin of savings after expenditure.

(b) That in respect of old investments, now made up of petty sums belonging to several Institutions, the investments be re-disbributed among the larger ----

Institutions with sufficient cash balance and in amounts of -- Rs.100/- and multiples thereof so as to facilitate the distribution of the annual interest.

V Consolidation of the statements compiled.

That the balances upto the end of 1919-20 as finally --- adopted and those compiled by the Comptroller's Office in -- respect of the subsequent five years upto 1924-25 be put -- together and that the consolidated ~~statements~~ statements so compiled be printed after adjustments of the debit balances and ------ elimination of non-existing Institutions as per Resolutions above, the work being done under the supervision of Mr. A. Mrityunjaya Iyer.

12/10/25

for Muzrai Commissioner.

17

OF THE REVENUE COMMISSIONER
IN MYSORE.

Bangalore, 8th Dec. 1925.

Dear Sir,

I herein enclose for your reference a list of points which will be brought up for consideration at tomorrow's Conference together with an ---- explanatory note.

Yours sincerely,
C S Balasundaram

To

B. Srinivasa Iyengar, Esq., B.A., B.L.,
Secretary to the Government of
His Highness the Maharaja of Mysore,
Revenue Department.

POINTS FOR CONSIDERATION.

---

1. Determination of the Institutionwar balances on 30th June 1925 after consideration of the following points in respect of the balances up to 30th June 1920.

(a) Items of Credits and debits marked as Untraced in the statements of the several Taluks.

(b) Debit balances.

(c) The case of some major Instit tions where the --- balances booked in the Comptroller's muzrai Ledger differ appreciably from those worked out by the Special Duty Officer.

II. To consider the proposal to thoroughly overhaul the accounts of the Sivasamudram Charities and the Vyasaraya swami matt with special reference also to the Revenue --- accounts of the inam villages in view to determine the -- correct balances of the two institutions.

III. To consider the adoption of the balance of the ---- Sivaganga matt as worked out separately by the Special -- Duty Officer and also the consequential adjustments in the accounts.

IV. To consider the allotments Institutionwar of the --- amounts invested in the 6½% State Loan.

V To consider the Re-distribution of the old muzrai -- Investments so as to limit them to a few select institutions.

VI. To consider the disposal of the balances that have been long outstanding in the accounts in favour of institutions which are reported as no longer existing.

VII. To consider the systematisation of the muzrai --- Accounts with special reference to

(1) The accounts to be maintained departmentally by the several offices from the Amildar upwards and the Returns to be submitted by each subordinate officer to the next higher officer in respect of the inam lands, the cash-grant

and

19

and and the receipts from other sources.

(2) The accounts to be maintained by the Peshkars of -- Major Institutions such as those at Melkote, Nanjangud -- etc., in respect of the cash and provisions passing ---- through their hands and also Jewellery and other properties left in their charge.

(3) The check to be maintained by periodical inspections and the inspection notes.

(4) The accounts to be maintained in the Treasury Branch of the Taluk and District Offices in respect of cash transactions passing through Treasuries and the maintenance of the correct balance of Muzrai Institutions individually -- (Pass Book.)

(5) The accounts to be maintained in the Comptroller's -

N o t e.

The balances of muzrai Institions indivicually - were last worked out up to the end of June 1900- and they were accepted by the Government ~~xxx~~ in their order of 19th March 1904 and they are published in the ---- appendix to the order.

The accounts having fallen into confusion again, Mr. Mrityunjaya Iyer was placed on special duty to work out the balances up to the end of June 1920 in continuation of those fixed up to the end of June 1900, ~~and~~ he has -- accordingly compiled statements exhibiting in detail the credits and - debits of the several individual institutions year by year from 1900 -01 to 1919-20 and determining the closing balance on 30th June 1920 in continuation of the balances of 30th June 1900 with reference to such credits and debits.

The Comptroller to whom the statements were referred for examination has after much scrutiny accepted the --- results arrived at by Mr. Mrityunjaya Iyer, and has proposed balances institutionwar with the following modifications, viz.,

(1) Omitted all untraced items.

(2) Omitted all debit balances.

& (3) in the case of some major Institutions-- not all -- proposed to continue the balances on 30th June 1920 as -- booked in the Ledgers of his office in preference to the figures worked out by Mr. Mrityunjaya Iyer.

4 With reference to the revision of the balances as ~~a~~ above Mr. Mrityunjaya Iyer urges as follows.

(1) as regards the untraced items he thinks that much -- of them can be traced, particularly the items of the years 1917-18,18-19 and 19-20 and also some items of the earlier years. There are a few items untraced even in the statements compiled by the Comptroller for 5 years from 1920-21 to 24-25. In fact Mr. Mrityunjaya Iyer has now laid his hands on an old file of the Secretariat relating to adjustment of advances, and ~~several~~ some very old items of Mysore District and

and onsitem of Shimoga District stand untraced. The matter may be pursued a little further on the lines -- indicated in his note.

After some further work in this direction say till January end any items that might still remain untraced might be adjusted within the respective taluks or --- Districts at the discretion of the Muzrai Commissioner.

(2) Omission of Debit balances. These debit balances are the inevitable results of the want of any proper ~~sy~~ system of accounts in respect of muzra institutions and Mr. Mrityunjaya Iyer proposes that the debit balances -- might be adjusted as hereunder.

(1) In the case of institutions with surplus annual -- income to recoup the debits even by easy instalments if need be.

(2) In the case of institutions with no funds or prospect of further savings to wash off debits by

(a) Savings under Stipends and (b) from all amounts -- already held under investments.

(3) In regard to the balance of major Institutions Mr. Mrityunjaya Iyer does not agree to the differential ~~trea~~ treatment proposed by the Comptroller on the ground that it affects the balances of some institutions very materially, some gaining and some losing to large extents, ---- besides disturbing the Ledger balance of Muzrai funds Mr. Mrityunjaya Iyer urges that the balances worked out by him may be accepted subject to corrections if any --- mistakes are hereafter discovered.

Mr. Mrityunjaya Iyer has drawn attention to the accounts of two institutions in particular viz., Sivasamudram Charities and Sri Vyasaraya matt. He says that ~~xxxxxx~~ that his own statements are very defective as they are based on imperfect records and more so are the accounts of the Comptroller and he thinks that it is not possible to fix the correct balances of these institutions unless the old Revenue accounts of the Inam villages of

a prospect of these two institutions

these

these Institutions are examined very thoroughly.

5 In respect of the Sri Vyasarayaswami Matt, a -- proposal is already pending to examine the accounts of the period of Government Agency from 1905 to 1922 in continuation of the accounts of the previous ten years when the Matt Tasdik remained unpaid and thereby to determine the correct balance of the Matt funds.

6 Mr. Mrityunjaya Iyer has just picked out from the -- Secretariat records some old files relating to the accounts of the Sivasamudram Charities. In one of these files there is a statement also of the credits of Vyasaraya matt from 1896-1900. The files are still not complete. The files relating to Nowl Krishna Doss Charities should also be picked out. Mr. Mrityunjaya Iyer states that the accounts now disclosed in these files have necessitated a revision of his own statements and he urges a further examination of the accounts of these Institutions with reference also to the Revenue accounts of the Inam villages.

7 The Comptroller has sent statements showing the credits and debits of the five years from 1920-21 to 1924-25.

8 It is now possible to determine the balances upto 30th June 1925 if the --- points of differences between Mr. Mrityunjaya Iyer and -- the Comptroller are decided at this Conference.

9 Mr. Mrityunjaya Iyer has just compiled statements bringing the balances of the Institutions of Chitaldrug District upto 30th June 1925.

10 In the statements sent by the Comptroller are --- given the amounts invested in 6(?)% in Taluk Totals and the interest that has accrued thereon. The amounts so --- invested should now be allotted to some Institutions Mr. Mrityunjaya Iyer suggests that these investments may be confined to a few <u>select Institutions</u> with sufficient --- <u>surplus</u> in preference to being fittered away among small Institutions which may not be able to spare the investments

long but would only complicate the accounts in the -- matter of the distribution of the interest.

11 Mr. Mrityunjaya Iyer suggests that the old investments made since 1881 may also be redistributed among few select institutions.

At present the investments are greatly filtered some owning such paltry items as a few annas.

12 The statements include the balances of a few institutions which have become defunct long ago. The circumstances relating to these institutions and the disposal of their balances will be investigated and settled in due course.

13 Mr. Mrityunjaya Iyer has in the course of the --- Special Duty examined the accounts of the Sivaganga Natt since 1900 when the balance of the institution was last checked by a special audit by Comptroller. The adoption of the balance and the consequent adjustment in the accounts have been referred to the Conference.

14 In conclusion it is very necessary to place the accounts of the Muzrai Institutions on a satisfactory basis in order to avoid a recurrence of such confusion in the future.

26183

24

No. C226 of 1925 Office of the Mazral Commissioner in Mysore.
are not.

Dated Bangalore, 30th December 1925.

From

C. S. Balasundaram Iyer, Esq., B.A.,

Mazral Commissioner in Mysore,

Bangalore.

Judl. D.No 730
Mur 182-25-1

To

The Hon'ble Mr. B. Srinivasa Iyengar, Esq., B.A., B.L.,

Secretary to Government of His

Highness the Maharaja of Mysore,

Revenue Department.

SP
1/1/26

Sir,

Adverting to Government Order No. R.O. 582-33/M.E. No-22-24 dated 3rd November 1923 and 401-3/M.E. No-24-3 dated 11th September 1924, permitting Mr. Mrityunjaya Iyer to visit the head-quarters of certain Districts and Talukas in connection with the enquiry of the balances of mazral taxes, I have the honour to state that Mr. Mrityunjaya Iyer availed himself of the permission granted in the order of the 11th September 1924 [illegible] sanction accordingly for first order for reasons stated in this office letter of the 22nd ultimo.

2. I submit herewith for the information of Government copy of a note dated 23rd instant furnished by Mr. Mrityunjaya Iyer showing the present stage of the work [illegible] District Head Quarter Stations and the Taluk Head Quarters in pursuance of the permission granted to him. Mr. Mrityunjaya Iyer proposes to be [illegible] work till the end of two months except [illegible] journeys and visits.

3. In the circumstances explained, I beg to recommend that the permission sought for by Mr. Mrityunjaya Iyer to visit the District Head Quarters and the Taluk Head Quarters of T. Narsipur, Malavalli and Channapatna may be granted, the [illegible]

payable to him being regulated as on previous occasions.

I have the honor to be,

Sir,

Your most obedient servant

C.R. Balasundaram

Mudral Commissioner.

KSR.

N o t e.

File to the Municipal Comm. audit 23-12-25

In accordance with the Resolutions adopted at the Conference held on 5th instant, I have already re-cast the Mutual investments in sums of Rs.100/- and multiples thereof and further work out the consequential additions to and deductions from the cash balances of the institutions concerned.

I have also worked out the net results of the credits and debits on account of the several institutions for the five years from 1920-21 to 1924-25 and the statements compiled in the Comptroller's office.

It now remains to carry out the consolidation of the statements of balances brought up to 30th June last, in the prescribed form, printed copies of which have been obtained from the Government Press-excepting in some cases provisional balances on the lines resolved upon.

I have also already a list of the institutions which presumably no longer exist owing no credits or debits since 1920-21; the list-duplicate whereof may be forwarded to the Deputy Secretaries to enable them to report as to the existence or otherwise of the institutions and the disposal of the small balances standing in favour thereof according to the Government Order of June 1924.

As regards the examination of the accounts of certain defunct institutions, the balances of which on 30th June 1920, as already stated, were carried forward to the Comptroller's cash balances by the Accountant-General, in the case of such institutions as no information has already been called for, a statement of the disputed debits and balances arrived at in continuation of the balances on 30th June 1920. The Comptroller has promised to have the work finished and returns submitted by him in January.

Bhagandas Nath accounts.

I have no further work to do except to submit a --

2)

explain the several statements compiled and the balance arrived at thereon to the satisfaction of the Comptroller and the Muzrai Commissioner. The necessary adjustments follow:--

The accounts of the Sivasamudram charities and of Vyasaraya Matt have as explained by me at the Conference, to be re-compiled in the light of the old files and accounts recently picked out by me from the old Secretariat Records. These records are still incomplete, but yet they furnish sufficient clue as to how further information may be --- sought in the records of the Mysore District Office, --- French Rocks Sub Division Office and the Taluk Offices of Malavalli and T. Narasipur-perhaps more readily than what may be expected from a ~~laborious~~ laborious further search of old Secretariat Records and Comptroller's Books-Bill files, which, after all, might have been destroyed by efflux of -- time. 5 & 6.

More than 2 years ago I had taken sanction of Government to go to Mysore, T.Narsipur and Malavalli myself with Head accountant Mr. Subba Rao to get up the accounts of these institution prior to 1900-1. I did not avail myself of the sanction-Subba Rao was sent; he could not get any satisfactory and connected set of records. He got up the accounts from such old village accounts, as he could get, the gaps being bridged over on probabilities. The records now traced have changed the entire aspect. The accounts have to be re-compiled on the clues disclosed, and having regard to the importance of the work, I would attend to it myself. For this purpose, I have to go to Mysore -- and from there to T.Narasipur and Malavalli should necessity arise. (1)

~~necessity arise~~. Lastly it has been decided to trace the items which remain untraced in respect of institutions. In regard to the items of the three years 1917-18 to 19-20 (under Datta's scheme) the Deputy Comptroller has agreed to have them traced in his office. I am prepared to --- render him any help that he might require. in reply item 3

with

With reference to the items of the earlier years, the items of Transfer Entries and a few others may be traced from the old records of the Secretariat and the Comptroller's books. But there are yet several other heavy items which may be traced from the local records; it is no use writing to the Amildars about these. Several of them do not know where to look for the information required, all sorts of records will have to be examined and the items fixed on -- information recorded or clues that might be found here and there. To do this work to any degree of satisfaction -- I may have to go myself to some of the District Head --- quarter stations, and give instructions to the accountants. I shall confine myself only to such places as may be ---- absolutely necessary for me to go to, chiefly District Head quarters. The only Taluks to which I may have to go are

(2) Malavalli, T.Narasipur and Chennapatna. My accountants may have to go to Tarikere, Belur ~~and~~ Sagar and Anekal.

In this connection, I may submit that the ------- opportunity may be taken to compile the accounts of the -- Revenue collections of the Vyasaraya Matt villages about 16 or so, in number in all Districts except Kadur from -- 1905-06 to 1921-22. The Special Duty Accountants will be able to do this and I shall just show them what exactly to do by getting up the accounts of one or two villages of --

(3) Tumkur Taluk from the village records filed in the Taluk office.

The whole work in this respect, tracing untraced -- items and getting up the accounts of Sivasamudram charities and Vyasaraya Matt, may take about a month.

I request orders about my going to the District --- Head Quarters and to T.Narasipur, Malavalli and Channapatna as necessities may arise. I shall complete the whole of my out-door work in one or two trips from Head Quarters -- extending over 3 weeks inclusive of Railway journeys and

29.

and halts.

A. Assistant Engineer I/

Bangalore.
23. Dec/25.

but he may be permitted to visit Dharwar & certain Taluk offices as proposed, with either or both the accountants working under him, or the accountants may be deputed to visit certain Sub offices under his orders, in connection with Completing the inner accounts on the lines settled.

They may be referred to for his info.

CSK
28/12/25

50

Immediate.

D.O. No. 901/mur 182-25-2nd

Dated, Bangalore, 22nd Jany. 1926.

Dear Sir,

With reference to your letter D.O.No.28 of 22-23 dated 20th December 1925 requesting orders about Mr. A. Krithyunjaya Iyer - visiting all the District Headquarters and certain Taluk Headquarters towns also in connection with the completion of the work of determination of balances of Muzrai Institutions, I am desired to state that, as according to the Note accompanying your letter the materials for preparing the provisional balances on the lines resolved upon at the Conference on the 9th December 1925 are ready Government desire that a statement of such balances worked out to end of June 1925 should be submitted to Government without further delay. If after the examination of this statement further verification of the balances in respect of any institution or institutions requires to be taken up, Government consider that such work may well should be attended to by the Accountants deputed to assist Mr. Krithyunjaya Iyer or by the Comptroller's staff. I am desired therefore to request you to kindly see that the work on which Mr. Krithyunjaya Iyer is now engaged in drawing up the consolidated statement is completed before the end of this month and a final report is sent to

Government within the 5th February 1926.

Yours sincerely,

21/26.

To

B. Ramaswamaiya, Esq., B.A., B.L.,
Offg. Mysore Commissioner in Mysore,
Bangalore.

AGL.

Muzrai 32

226

29.23

OFFICE OF THE REVENUE COMMISSIONER
IN MYSORE.

Bangalore 28th January 1926.

Mur Z 854

Mur 182-25 3

GEN. REV. SECRETARIAT
29 JAN 1926.
MUZRAI

Dear Sir

With reference to your D.O. letter No.901/M.F. 182-15-2 dated 22nd Instant regarding the verification of the ---- balances of Muzrai Institutions, I write to inform you that it is informally ascertained that Mr. Mrityunjaya Iyer who left Bangalore nearly a fortnight ago has not yet come back. It is not also definitely known when he would return. I have, however, communicated the instructions conveyed in --- your letter to his Bangalore address and requested him to draw up the consolidated statement before the end of the -- month and submit a final report not later than the 2nd -- proximo.

I regret to note that in spite of definite instructions issued by Mr. Balasundaram Iyer not one weekly report of the work done has ~~not~~ been received from Mr. Mrityunjaya Iyer since it was resumed afresh.

Yours sincerely,
B Ramaswamy

To

B. Srinivasa Iyengar, Esq., B.A., B.L.,
Secretary to the Government of
His Highness the Maharaja of Mysore,
Revenue Department.

S. Mg
To be
submitted by 1st number for
perusal and
file.
29.1.26. 29/1

G.R.S. III—31

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

794
29/1/26.

Submitted with the Cmd. file
RL
29.1.26
1st Member)

Submitted.
29/1

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

G.R.S. III—31

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

N B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form

Muzrai

OFFICE OF THE REVENUE COMMISSIONER
IN MYSORE

Bangalore, 25th February 1926.

Dear Sir,

Referring to your Demi offi letter No. [illegible] M.F.182-25 dated the 22nd Instant in the matter of the verification of Muzrai balances, I send herein enclosed copy of a letter dated the 20th received from Mr.------ Mrityunjaya Iyer reporting on the progress of work so far. In para 6 of his report dated 9th February ----- (extract enclosed) Mr. Mrityunjaya Iyer requested the - grant of a week's time to complete the statements of Muzrai Balances which had been partially written up. In reply he was told, in view of the large amount of ----- scriptory work involved, that the promised statements -- were awaited and that they should positively be sent by the end of the week. Mr. Mrityunjaya Iyer now states that if he is allowed to continue for a further short - period of one fortnight with permission to visit one district Mysore, he would be able to trace all the --- items which remain untraced so far.

The

The question therefore is whether to terminate the work on which Mr. Mrityunjaya Iyer is now engaged, immediately on his submitting the consolidated statements of balances as they stood on 30th June 1925, entrusting the remaining items of work, viz., the -- tracing of certain untraced items etc., to the ---- accountants deputed to assist Mr. Mrityunjaya Iyer or by the Comptroller's staff, or to grant the small extension of time applied for, which is after all for one fortnight only. I request that the views of Government may kindly be communicated to me for taking --- necessary action in the matter.

Yours sincerely,

To

B. Srinivasa Iyengar, Esq., B.A., B.L.,
Secretary to the Government of
His Highness the Maharaja of Mysore,
REVENUE DEPARTMENT.

Letter dated 20th February 1926 from Mr. Mrityunjaya Iyer to the Muzrai Commissioner in Mysore.

"As instructed by you I have been proceeding with the work ---- assigned to me at the Conference.

The statements of Provisional balances are being fast copied -- out by accountant Jayarama Row. The statements of four Districts Bangalore, Tumkur, Kolar and Chitaldrug have been completed. In the statements of the other four Districts all the columns except No.7 and 8 (net results of credits and debits from 1920-1 to 1924-5 and grand total) have been filled up. The statements will be ---- completed in a week or ten days.

Next as regards the work of tracing untraced items, accountant Mr. Subba Row has been tracing such items as have to be worked into, on the records available in the Comptroller's office - Some good progress has been made in this direction. After completing the work at Head Quarters he will be sent out with Jayarama Row to -- some Taluk stations where the items are heavy. This work will not take long.

I have examined the untraced items once more, in view to -- analyse them and put them in a form capable of being readily traced from the Records if available and also to find out the need for my goingout I now find that it is needless for me to go to any of the stations except Mysore, to which I should go for 3 or 4 days if the work should be closed to my satisfaction. The work of this District is heavy and complicated in respect of "items untraced". I request that the orders of Government may be kindly obtained in this respect. If the Government be pleased to allow me to trace the untraced items, I shall be able to complete it by about the first week of March. The incorporation of the credits and debits traced in the body of the statements of Provincial balances will take another week-and in short the entire work may be satisfactorily closed by 15th March.

I am going to Trichy in connection with a telegram received

this

this morning in respect of a marriage settlement - I shall by Friday next. But the work will not in the least suffer by this absence of mine, as each of the two accountants has been --- given a tight task to get through before my return."

"C o p y"

25/7/16

for Muzrai Commissioner.

dated 9th February from Mr. Mrityunjaya Iyer
Mzrai Commissioner in Mysore.

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x x x

6. Now the Commissioner's D.O. of 28th ultimo is not quite clear to me. If it means that I might withdraw from all other further work I shall gladly do so. I only request that I may be given a weeks time to complete the statements of Muzrai balances which have been ----- partially written up.

x x x

"E x t r a c t"

for Muzrai Commissioner.

28

P. F. VI. Gl.]

SUBJECT.....

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Section Jud

File No. 182-25

Diary No. of letter replied to.....

No. 1128

To The Asst. Comr

.....

General and Revenue Secretariat

( )

the 192

Sir,

Date of issue 6/3/26

With reference to your letter no. C 226 of 22-23 of 26-2-26 regarding the application of Mr M Ser, I am directed to invite reference to this Office letter no. 1084/Jud 211-25: 2 of 24-2-26 requesting that the final Nat: ~~may be taken from Mr M Ser~~ may be taken and forwarded by the 15th March of 26 - duly

Signed by.....

List of enclosures.....

Shd be

Copied by..... Herman

Examined by.....

State Register / Mail 25.

over

Mr. M Zen may be
recommended by you
in case the time he
has asked for & that he
must stay may kindly be
granted. Should
he require
I have &c.

Rec Kee

1/3

1/3/26

As regards his request for permission
to visit Mysore, I am to
state that his application
contained in my no 901/1925
182-25 of 22nd June 26.
may be attended to

D.O. C226 9 no 3 Office of the Muzrai Commissioner in Mysore.

Dated Bangalore, 11th March 1926.

P.1036
Muz 182-25-6

Dear Sir,

With reference to correspondence ending with your D.O. letter of the 6th instant regarding the balances of Muzrai -- Institutions, I write to inform you that the statement of --- balances and other connected papers were received from Mr. Mrityunjaya Iyer on the 8th instant. The statements have yet to be consolidated and verified with the ledger accounts of the Comptroller's office as they stood on 30th June 1925. I have withdrawn the two accountants deputed to work under Mr. ----- Mrityunjaya Iyer and have set them on the remaining items of work. I am placing myself in communication with the Comptroller to Government to have the statements in their final form so that the balances of individual Institutions may at once be declared by Government. The statements in question are voluminous, and the mere mechanical work of comparing and fair copying them involves much labour and time. Added to this is the consolidation of the Comptroller's staff along with Mr. Mrityunjaya Iyer's and all this necessarily takes some time. I am aware that - these statements are now over due and I have been asked to -- submit them by the 15th Instant, lastest. But I find that this is not practicable, and I am compelled to ask for an extension of the time by about two weeks i.e., till the end of the current month. No effort will be spared to get through the work as -- expeditiously as possible, and the statements will be sent up earlier, if possible as soon as they are ready. Mr. Mrityunjaya Iyer has traced with the help of the Accountants most of the -- untraced items of the Bangalore District and the statement of that District is being recast under my instructions. I shall deal in my final report about the untraced items of the remaining seven Districts and also about the adoption of figures in cases in which the difference between the Comptroller's and Mr. Mrityunjaya Iyer's exceeds Rs.500/- So far as Mr.Mrityunjaya --

Iyer

Iyer is concerned, the work may be considered to have now been closed. He has been informed accordingly.

Yours sincerely,

K Ramachandra Rao

To

B. Srinivasa Iyengar, Esq., B.A., B.L.,
Secretary to the Government of
His Highness the Maharaja of Mysore,
Revenue Department.

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P.F. VI (1)

SUBJECT.....

Diary No. of letter replied to.....

Section Mun

File No. 182-25

Seria No. 7

DO No. 1204

To The Munsiff Comm

General and Revenue Secretariat

( )

the 192

Date of issue 19/3/26

Signed by

Dear Sir,

With reference to your D.O. letter 71° C 226 of 1922-3 regarding the balances of Mun. institutions & D. 11.3.1926, I am desired to state that your proposal for the extension of time, asked for, for the preparation & submission to Govt. of the statements of balances at the credit of Munsiff Institutions, is granted till the end of the current month, as granted.

2. I am to request that the your final report on the the statements duly verified in consultation with

List of enclosures.....

Copied by..... as planned

Examined by.....

over

Ev

the Comptroller may be Substituted as
as Early as Possible

Yours Ever

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18/3

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18/3

Rev Zealand, &c
Rev Dept
18/3/76

44

GEN. & REV. SECRETARIAT. 25MAR1926 MUZRAI

D.O. 226/22-3 Office of the Muzrai Commissioner in Mysore.

Immediate. Put up with papers. Encl

Dated Bangalore, 24th March 1926.

D. 1096
Muz 182-25-8

Dear Sir,

In continuation of my D.O.letter dated the 11th instant re verification of balances of Muzrai Institutions I write to inform you that on the same day viz., the 11th I requested the Comptroller to Government to kindly instruct his office to -- co-operate with the accountants of this office in all possible ways and try to finish the work before the end of the current month, in view of the fact that this important work has not been concluded for the last 5 years. A copy of letter dated the 19th instant received from Mr.T. Satyaraj Chetty pointing out certain defects in the provisional statements prepared by Mr. Mrityunjaya Iyer and stating that instructions have been issued to draw up an abstract statement showing the cash and invested balances of Institutions and the amounts left --- unallotted is sent for kind information of Government.

As regards the last item, viz., amounts left unallotted the Comptroller invites reference to para 19 of his note dated 15th January 1925 sent to you and suggests that if the arrangement therein proposed is accepted, the work can be brought to

a close at an early date and without any appreciable -- cost.

It seems to me that the Comptroller's suggestion to hold the unallotted amounts as a reserve is a good one and will avoid all future complications arising out of claims; if any, to be preferred by Institutions. Now that the work is progressing rapidly, it will very much facilitate the casting of final statements if you will kindly obtain definite orders of Government on this point and communicate the same to me immediately. The other points referred to in the Comptroller's note of 18th January 1935 will be separately dealt with.

Yours sincerely,

K Ramaswamy

To

R. Srinivasa Iyengar, Esq., B.A., B.L.,
Secretary to the Government of
His Highness the Maharaja of Mysore,
Revenue Department.

48

PP.F. VI. Gl.]

SUBJECT.. ....

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4

D.O.No.1450 TaD.B. dated 19th March 1926 from the Comptroller to Government to the Muzrai Commissioner in Mysore.

- - - - -

"Your D.O. letter dated 11th March 1926, regarding verification of balances of Muzrai Institutions.

The statements brought by the clerks are incomplete in several respects and some figures require alteration owing to the debit ---- balances of certain institutions having again been brought forward in this statement instead of their being omitted in several cases as decided at the Conference. There is also repetition of the names of institutions in different places. The investment in 4½ Loan of minor institutions shown in lumpsum against Taluks has not also been apportioned to determine the balances of individual institutions once for all.

I have asked my office to render all possible help and to draw up an abstract statement showing the cash and invested balances of institutions and the amount left unallotted. As already pointed-out in para 19 of the note submitted to Government with this office letter dated 14th January 1925 the unallotted amount may be kept as

as a reserve to meet claims of institutions for which a sum less than the amount due, might have been fixed on account of clerical errors, want of details etc., To this reserve, the balances of institutions no longer in existance may also be added, as and when the number of institutions in a Taluk, is listed. By this arrangement, the work can be brought to a close at an early date and without any appreciable cost."

"C o p y"

24/5/26

for Mukrai Commissioner.

48

APP. F. VI. G1.]

SUBJECT. ....

Diary No. of letter replied to... 1096

Section Mucr

File No. 162-25

Seria No. 9

No. 1262

To the Hon. Court

General and Revenue Secretariat

( )

the 192

Date of issue... 31-3-26

Signed by...

Sir,

With reference to your letter No. 226/22-3 dated 24.3.1926 & verification of balance of Mugai Institutions I have ~~decided~~ to state that the Committee proposal to hold "unallotted amounts" as reserve is approved.

Govt. have no objection to hold "Unallotted Amounts" as "Reserve" in accordance with the Committee's suggestion

The debit balances of institutions have to be wiped out in accordance with the decision arrived at the Conference held at the Mugai Court on the 9th Dec 1925 over

List of enclosures ....

Copied by....

Examined by....

Resolution II), before the "unallotted amounts" are taken to Reserve.

The question of the disposal of this reserve may be taken up after instructions as to balances are finally fixed. I am to request that the States fixing instructions as to balances may be sent to us as soon as possible.

Yours &c

27/3

27.3.26

27/3